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**PROBLEMS OF CUSTOMS REPRESENTATION AND THEIR POSSIBLE SOLUTIONS****Galkina Y.I****Supervisor: Melnichenko K.A**  
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Currently customs representation is a relatively new phenomenon in Russian foreign economic activity. The relevance of the theme is emphasized by the fact of the active integration of Russia into the world economy. Customs representatives in Russia are attracting the increasing the attention of enterprises and entrepreneurs involved in the foreign trade. Also the institution of representation in customs relations is applied not only in Russian legislation but also in foreign legislation. Implementation of customs operations in a professional manner can increase the level of customs clearance as well as accelerate its holding.

The purpose of this article is to identify the problems of customs offices and describe possible solutions.

To achieve this goal is necessary to perform several tasks:

- to describe briefly the customs representative as a party foreign economic activity;
- to identify possible problems and the ways to address to customs representative the them.

Foreign economic activity is an important segment in Russian economy. This can be judged by the fact that over the last 10 years of our country's GDP growth. Increased by 33%, and Russia's foreign trade grew by 143% over the same period. Thus, we can conclude that Russia is increasingly involved in the global trade. Also the participants of foreign trade activities, which import and export goods, in the process of international trade involve many companies that help to maintain the process of trading across the borders. Among them customs representatives a special place.

Customs representative is. In fact the mediator between the participant of foreign trade and customs services. Customs representative is a legal person registered in one of the countries of the Customs Union (Russia, Belarus, Kazakhstan). This entity should be included in the register of customs representatives and meet several conditions.

In order to operate a customs representative has to:

- have a staff of specialists in customs clearance, which received special certification;
- have an agreement with an insurance company insuring public responsibility to their clients, in an amount not less than 20 million rubles;
- have financial guarantees payment of customs duties about 1 million euros.

These guarantees can be confirmed with a cash equivalent, or a bank guarantee or surety.

Proceeding from the above, it can be argued that the customs representative is not a random person, usually a solid organization, which presented a number of stringent requirements to the regulatory authorities. Such an organization takes on not only the problems and issues of customs procedures, but also shares the responsibility for payment of customs duties as well as responsible to its customers and insures them against possible legal violations.

The main objective of a customs representative is to takepar the on behalf of traders whether importer or exportes, to carry on his person action related to customs clearance.

In Russia there is a paradoxical situation, in collaboration with the representatives of customs FCS. On the one hand, customs representatives must defend the interests of the customer, as it pays for their services. But on the other hams customs representatives depende on the Federal Customs Service. It gives them the FCS is permit to conduct activities and

contributes to the register of customs representatives. This situation provides an opportunity for corruption.

According to the analysis of the Institute of customs representatives of the Russian Federation for 2013, you can make the following conclusions:

There was an increase in the number of goods declarations, customs representatives appointed by the Russian Federation, representing over 46 % of total diesel fuel during the reporting period (54% self- decorated DT).

The total amount of customs duties in the budget of the Russian Federation, paid in 2013, the share of customs duties paid customs representatives is 73%. It should be noted that the economy is mostly raw, and it indicates the presence of mass-energy exports and according to its customs clearance, which undoubtedly has a positive effect on the size of the share of customs duties paid to the federal budget by customs officials. This partly confirmed the ratings of customs representatives.

The main problem lies in the representation of the customs are "black" and "gray" brokers.

Old declarants, so-called "black brokers " in no hurry to take their positions. Appears after that unnatural competition, in which legal representatives now. The advantage of "black brokers" is that although they shift all the responsibility for their actions to the person transporting the goods, their services are cheaper in the Registry of them also did not find. The Grey simply use illegal methods of customs clearance. The does not carry significant damage to cargo transportation, but generally gives significant profit to the entrepreneur. In this case, a customs broker is solely responsible for his actions because he is listed in the documents as a guarantor.

If activities of the "black" brokers constitute an administrative offense, and involv the use of certain sanctions against violators, which undoubtedly are tools struggle this phenomenon. The gray schemes are formally implemented within the legal framework.

It should be noted that gray brokerage was formed and exists directly within the institution official brokers and implemented through the use of so-called "design for the printing of the declarant".

This problem can be solved only with the active participation of the state, customs authorities, as well as by bringing the solution to the question of professional organizations and the responsibility of customs representatives.

There is also the problem of representation of the customs associated with the fact that for various reasons companies are reluctant to acquire the license of a customs representative.

To address this issue the customs authorities developed a proposal to reduce the size of customs representative support with by 50 %. According to the current provisions, the average amount of customs payments contained in its business plan is portfolio of orders which operates a representative at a certain time, e.g. a year, is about 25 %.

Another problem facing customs representatives today, is incredulous, and in some cases negative attitude towards representation customs officials that caused distrust.

Solve this and other problems customs representative offices need to be strengthened. It would also provide a wide range of cargo handling in ports, railway stations, airports and border crossings, enable fastest growing areas and divisions of companies on the basis of well- built business processes using information solutions.

In order to effectively address the problems, you need to implement a number of measures aimed at improving relations with the customs representative participants of foreign trade and customs authorities, namely :

- Develop a system for informing the customs authority of the customs representative on the number of returns in a given period;

- Develop and approve an order regulating the procedure for issuing licenses for the establishment of temporary storage warehouses for railway companies;

- To develop a procedure for making claims for railways customs authorities in cases of the violation of customs regulations.

To summarize, it should be noted that the Russian Federation does a lot for the efficient operation of the customs representatives, namely:

- Ensures the regulatory of customs representatives and organizations to control over their activities;

- Changed the system of training and certification of personnel in customs clearance;

- An electronic database of experts on customs design formalized the information needed to monitor the implementation of customs representatives.